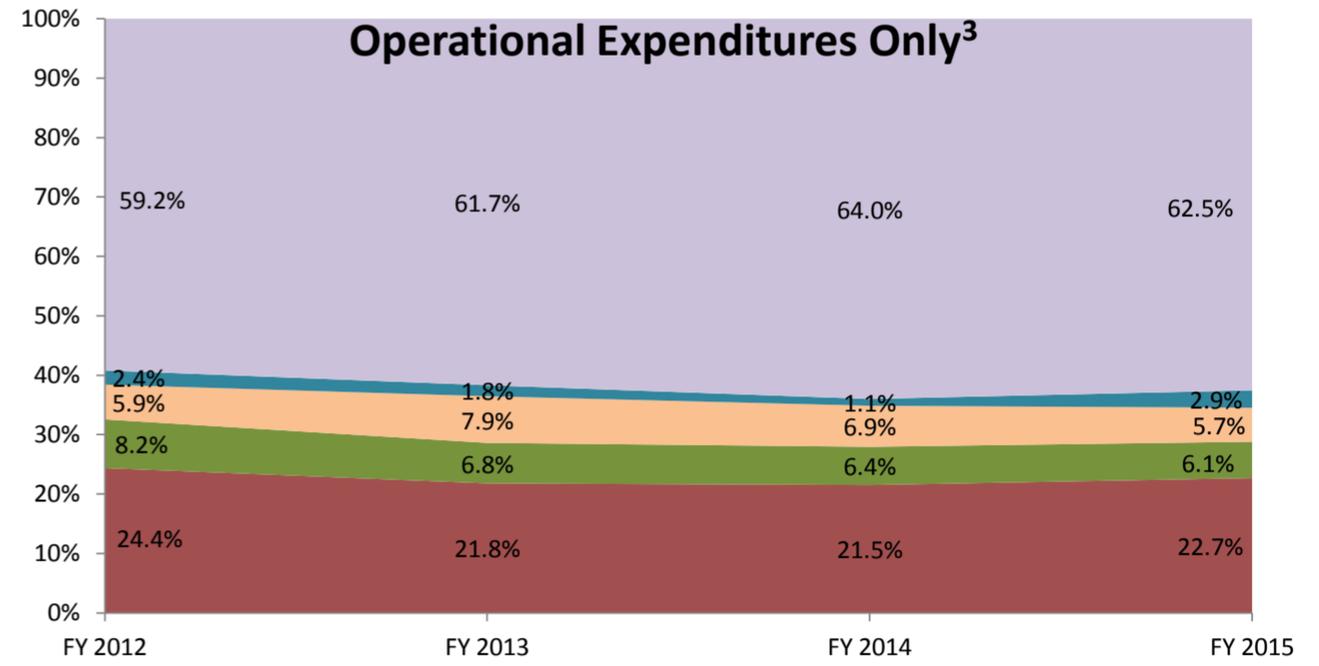
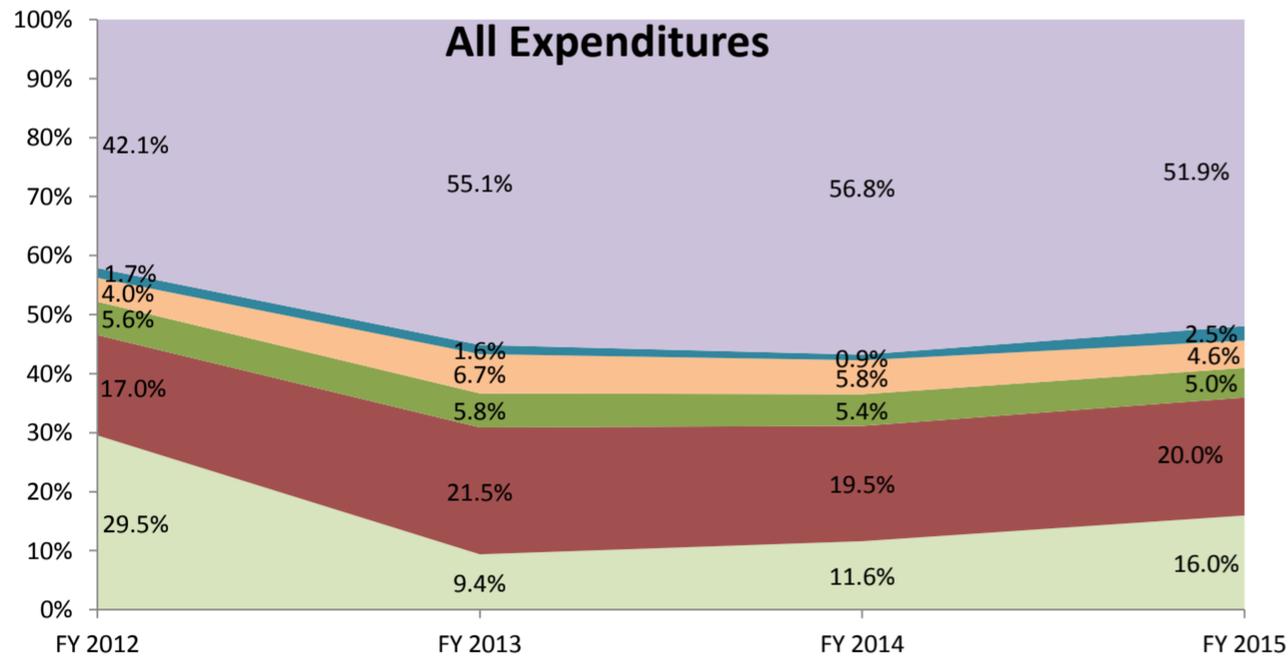


School Corporation Expenditures by Account
Biannual Financial Report Data
Hamilton Community Schools (7610)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,414,636	55.7%	\$3,324,009	53.4%	\$3,060,215	42.1%	\$3,479,443	55.1%	\$3,579,151	56.8%	\$3,540,518	51.9%
Student Instructional Support	\$393,228	6.4%	\$505,750	8.1%	\$414,111	5.7%	\$518,935	8.2%	\$423,399	6.7%	\$483,790	7.1%
Total	\$3,807,864	62.1%	\$3,829,759	61.5%	\$3,474,327	47.8%	\$3,998,378	63.3%	\$4,002,550	63.5%	\$4,024,307	59.0%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,503,433	24.5%	\$1,462,570	23.5%	\$1,645,441	22.6%	\$1,720,523	27.3%	\$1,569,211	24.9%	\$1,704,140	25.0%
Non Operational	\$820,192	13.4%	\$932,926	15.0%	\$2,146,185	29.5%	\$592,983	9.4%	\$731,868	11.6%	\$1,088,569	16.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,323,625	37.9%	\$2,395,496	38.5%	\$3,791,626	52.2%	\$2,313,506	36.7%	\$2,301,080	36.5%	\$2,792,708	41.0%

Grand Total	\$6,131,488	\$6,225,255	\$7,265,953	\$6,311,884	\$6,303,630	\$6,817,016
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- Non Operational
- Corporation Administration
- Other Student Instructional Support

- Other Overhead and Operational
- School Administration
- Student Academic Achievement

- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Hamilton Community Schools (7610)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs		\$0	\$120,333	\$100,843	\$112,267	NA	-6.7%	11.3%
11100 Regular Programs		\$964,659	\$1,264,185	\$1,209,942	\$1,226,151	27.1%	-3.0%	1.3%
11300 Regular Programs		\$813,402	\$1,029,659	\$1,287,932	\$1,188,276	46.1%	15.4%	-7.7%
11350 Regular Programs		\$0	\$0	\$162	\$2,780	NA	NA	1615.9%
11420 Regular Programs		\$25,979	\$0	\$0	\$0	NA	NA	NA
11450 Regular Programs		\$16,280	\$47,450	\$16,617	\$0	NA	NA	NA
11590 Regular Programs		\$36,033	\$72,736	\$0	\$0	NA	NA	NA
12110 Special Programs		\$40,901	\$36,415	\$0	\$0	NA	NA	NA
12150 Special Programs		\$0	\$0	\$32,483	\$27,442	NA	NA	-15.5%
12210 Special Programs		\$136,848	\$126,703	\$71,258	\$184,009	34.5%	45.2%	158.2%
12350 Special Programs		\$776	\$0	\$825	\$3,350	331.7%	NA	306.1%
12520 Special Programs		\$4,631	\$1,000	\$0	\$0	NA	NA	NA
12710 Special Programs		\$6,873	\$7,660	\$0	\$0	NA	NA	NA
12810 Special Programs		\$0	\$0	\$7,380	\$1,589	NA	NA	-78.5%
12900 Special Programs		\$2,070	\$7,752	\$0	\$0	NA	NA	NA
14100 Summer School Programs		\$22,457	\$12,276	\$3,788	\$114	-99.5%	-99.1%	-97.0%
14200 Summer School Programs		\$0	\$0	\$0	\$2,592	NA	NA	NA
14300 Summer School Programs		\$8,559	\$5,412	\$0	\$0	NA	NA	NA
15100 Enrichment Programs		\$0	\$500	\$0	\$0	NA	NA	NA
16100 Remediation		\$0	(\$300)	\$0	\$7,889	NA	NA	NA
16200 Remediation		\$0	(\$30)	\$1,475	\$10,475	NA	NA	610.2%
17300 Pay. to Other Gov. Units in State		\$100,000	\$136,834	\$148,571	\$164,194	64.2%	20.0%	10.5%
17400 Pay. to Other Gov. Units in State		\$126,076	\$199,661	\$167,646	\$277,567	120.2%	39.0%	65.6%
22120 Instruction		\$72,351	\$32,362	\$16,464	\$25,673	-64.5%	-20.7%	55.9%
22130 Instruction		\$47,735	\$0	\$0	\$0	NA	NA	NA
22220 Instruction		\$71,777	\$83,041	\$36,268	\$71,593	-0.3%	-13.8%	97.4%
22230 Instruction		\$509	\$1,114	\$0	\$0	NA	NA	NA
22250 Instruction		\$2,880	\$1,140	\$0	\$0	NA	NA	NA
22320 Instruction		\$0	\$0	\$36,642	\$0	NA	NA	NA
22360 Instruction		\$134,698	\$64,750	\$285,825	\$157,337	16.8%	143.0%	-45.0%
22370 Instruction		\$0	\$0	\$96,501	\$50,935	NA	NA	-47.2%
22900 Instruction		\$0	\$0	\$2	\$0	NA	NA	NA
25520 Central Services		\$54,820	\$57,764	\$58,527	\$26,285	-52.1%	-54.5%	-55.1%
25560 Central Services		\$0	\$15,591	\$0	\$0	NA	NA	NA
26497 NA		\$148,504	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$2,838,820	\$3,324,009	\$3,579,151	\$3,540,518	24.7%	6.5%	-1.1%
Student Instructional Support								
21130 Students		\$0	\$0	\$0	\$30,210	NA	NA	NA
21220 Students		\$35,529	\$96,662	\$22,417	\$60,639	70.7%	-37.3%	170.5%
21230 Students		\$3,900	\$4,912	\$0	\$1,838	-52.9%	-62.6%	NA
21240 Students		\$707	\$0	\$0	\$0	NA	NA	NA
21250 Students		\$2,000	\$0	\$0	\$27,647	1282.4%	NA	NA
21290 Students		\$0	\$120	\$0	\$0	NA	NA	NA
21310 Students		\$28,522	\$35,525	\$35,219	\$46,324	62.4%	30.4%	31.5%
21340 Students		\$369	\$353	\$0	\$0	NA	NA	NA
21510 Students		\$0	\$0	\$1,707	\$0	NA	NA	NA
21990 Students		\$0	\$0	\$435	\$497	NA	NA	14.2%
24100 School Administration		\$194,919	\$276,461	\$346,254	\$300,779	54.3%	8.8%	-13.1%
24900 School Administration		\$39,703	\$91,716	\$17,367	\$15,856	-60.1%	-82.7%	-8.7%
Student Instructional Support Total		\$305,649	\$505,750	\$423,399	\$483,790	58.3%	-4.3%	14.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Hamilton Community Schools (7610)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$17,452	\$23,538	\$16,475	\$16,287	-6.7%	-30.8%	-1.1%
23120	General Administration	Board of Education - Service Area Assistants	\$0	\$57	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$19,472	\$26,680	\$10,120	\$15,104	-22.4%	-43.4%	49.2%
23160	General Administration	Board of Education - Promotion Expenses	\$3,887	\$11,665	\$39,491	\$12,774	228.6%	9.5%	-67.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$125,476	\$168,423	\$202,487	\$247,075	96.9%	46.7%	22.0%
25150	Central Services	Fiscal Services - Payroll Services	\$14,976	\$26,904	\$22,429	\$22,750	51.9%	-15.4%	1.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$23,329	\$40,894	\$33,591	\$16,411	-29.7%	-59.9%	-51.1%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$61	\$3,399	NA	NA	5496.9%
25300	Central Services	Printing, Pub., and Duplicating Services	\$5,749	\$0	\$1,501	\$317	-94.5%	NA	-78.9%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$3,643	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$1,435	\$1,219	\$4,865	\$5,577	288.6%	357.5%	14.6%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$3,633	\$1,817	NA	NA	-50.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$379,206	\$473,359	\$439,799	\$437,376	15.3%	-7.6%	-0.6%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$78,949	\$98,130	\$61,789	\$83,261	5.5%	-15.2%	34.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$575	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$784	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$24,395	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$84,282	\$40,609	\$26,724	\$42,188	-49.9%	3.9%	57.9%
27010	Student Transportation	Service Area Direction	\$69,191	\$57,355	\$47,432	\$63,570	-8.1%	10.8%	34.0%
27100	Student Transportation	Vehicle Operation	\$152,103	\$163,553	\$205,662	\$196,487	29.2%	20.1%	-4.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$76,537	\$76,933	\$127,273	\$138,192	80.6%	79.6%	8.6%
27400	Student Transportation	Purchase of School Buses	\$56,339	\$0	\$96,363	\$106,230	88.6%	NA	10.2%
27500	Student Transportation	Insurance on Buses	\$0	\$0	\$5,387	\$6,228	NA	NA	15.6%
27700	Student Transportation	Contracted Transportation Services	\$6,507	\$29,797	\$22,898	\$48,468	644.9%	62.7%	111.7%
27900	Student Transportation	Other Student Transportation Services	\$602	\$221	\$1,800	\$554	-8.0%	150.7%	-69.2%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$0	\$529	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$80,036	\$93,794	\$93,489	\$110,117	37.6%	17.4%	17.8%
31400	Food Services Operations	Food Purchases	\$93,866	\$125,302	\$102,300	\$105,036	11.9%	-16.2%	2.7%
31900	Food Services Operations	Other Food Services	\$2,949	\$4,136	\$0	\$0	NA	NA	NA
Overhead and Operational Total			\$1,293,701	\$1,462,570	\$1,569,211	\$1,704,140	31.7%	16.5%	8.6%
Non Operational									
33300	Category not Specified	Civic Services	\$0	\$1,163	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$84,119	\$102,955	\$64,006	\$92,037	9.4%	-10.6%	43.8%
43000	Category not Specified	Professional Services	\$24,035	\$25,225	\$29,837	\$21,683	-9.8%	-14.0%	-27.3%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$0	\$4,128	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$262,185	\$387,515	\$24,464	\$70,422	-73.1%	-81.8%	187.9%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$0	\$388,064	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$9,587	\$5,497	\$5,194	\$18,289	90.8%	232.7%	252.1%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$44,974	\$24,783	\$85,108	\$96,011	113.5%	287.4%	12.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$24,058	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$46,311	\$45,420	\$184,523	\$104,201	125.0%	129.4%	-43.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$25,597	\$0	\$19,872	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$235,000	\$280,000	\$282,535	\$270,000	14.9%	-3.6%	-4.4%
52100	Interest on Debt	Bonds	\$63,534	\$36,308	\$32,200	\$27,862	-56.1%	-23.3%	-13.5%
Non Operational Total			\$795,341	\$932,926	\$731,868	\$1,088,569	36.9%	16.7%	48.7%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$32,316	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$5,304	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Hamilton Community Schools (7610)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Overhead and Operational	\$29,755	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$1,508	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$145,306	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$20,722	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$47,893	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$5,955	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$707	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$114	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$132	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$37	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$324,035	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$49,822	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$118,348	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$14,012	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$239	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$41	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$50	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$8	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$73,214	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$11,576	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$13,554	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$3,332	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$897,978	\$0	\$0	\$0	NA	NA	NA